

**PARISH OF DESOTO,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Desoto is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	24,398	2,683,516
1960	24,248	3,257,022
1970	22,764	3,644,637
1980	25,727	4,205,900
1990	25,346	4,219,973
1991	25,473	4,251,560
1992	25,291	4,287,195
1993	25,134	4,295,477
1994	25,226	4,315,085
1995	25,479	4,339,352
1996	25,379	4,350,579
1997	25,406	4,351,769
1998	24,735	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Desoto are as follows:

YEAR	GRAND CANE	KEACHI	LOGAN SPORT	LONG STREET	MANS FIELD	STANLEY	STONE WALL
1960	322	345	1,371	283	5,839	234	
1970	284	328	1,330	182	6,432	145	
1980	252	342	1,565	281	6,485	151	1,175
1990	233	277	1,390	189	5,389	131	1,266
1991	239	277	1,658	189	5,470	131	1,266
1992	239	277	1,658	189	5,602	130	1,311
1993	240	277	1,658	189	5,596	131	1,388
1994	239	277	1,722	195	5,615	131	1,472
1995	239	277	1,722	195	5,617	131	1,473
1996	237	277	1,722	196	5,505	131	1,505
1997	237	277	1,722	196	5,486	131	1,581
1998	237	277	1,722	196	5,511	131	1,626

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$11,547	\$14,281	\$18,666
1991	\$12,479	\$15,079	\$19,201
1992	\$13,456	\$15,817	\$20,137
1993	\$14,840	\$17,133	\$21,220
1994	\$15,938	\$18,086	\$22,056
1995	\$17,123	\$18,826	\$23,059
1996	\$17,323	\$19,609	\$24,164
1997	\$17,921	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Desoto Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$81,916	\$23,637	\$4,098	\$12,457	\$1,775	\$17,868
1992	\$80,073	\$20,428	\$4,033	\$13,836	\$2,428	\$17,363
1993	\$81,633	\$19,326	\$4,247	\$15,047	\$2,201	\$19,659
1994	\$121,350	\$34,189	\$6,113	\$15,036	\$4,279	\$36,279
1995	\$133,080	\$42,623	\$5,471	\$16,002	\$4,231	\$42,467
1996	\$136,286	\$44,670	\$6,838	\$15,055	\$4,365	\$42,718
1997	\$137,178	\$47,008	\$5,722	\$15,007	\$5,084	\$43,214

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Desoto as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
DESOTO PARISH	3		3	4	7
GRAND CANE	3	1	4	4	8
KEACHI	3	1	4	4	8
LOGANSPOUT	3	1	4	4	8
MANSFIELD	3	1	4	4	8
MANSFIELD, SOUTH	3	1	4	4	8
STONEWALL	3	1	4	4	8

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$17,471	\$21,884	\$25,234	\$19,200	\$24,319
February	\$15,045	\$18,500	\$21,394	\$20,323	\$21,243
March	\$12,329	\$19,607	\$24,122	\$17,737	\$21,096
April	\$20,458	\$26,685	\$23,444	\$22,485	\$26,287
May	\$14,254	\$26,068	\$24,219	\$20,406	\$24,517
June	\$13,659	\$29,835	\$25,446	\$18,534	\$20,034
July	\$16,662	\$43,572	\$21,618	\$24,950	\$27,732
August	\$15,719	\$25,308	\$20,121	\$18,989	\$21,114
September	\$15,856	\$37,106	\$19,138	\$20,449	\$20,435
October	\$17,162	\$54,145	\$19,222	\$22,728	\$21,327
November	\$15,785	\$31,428	\$19,191	\$20,667	\$32,670
December	\$16,136	\$21,442	\$15,989	\$18,267	\$18,836
Annual Total	\$190,536	\$355,580	\$259,138	\$244,736	\$279,610

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Desoto is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$55,924,107	\$22,835,460	\$78,759,567
1991	\$56,469,533	\$22,621,431	\$79,090,964
1992	\$86,581,330	\$22,658,547	\$109,239,877
1993	\$87,856,869	\$23,080,718	\$110,937,587
1994	\$88,740,945	\$23,468,574	\$112,209,519
1995	\$90,500,173	\$23,936,689	\$114,436,862
1996	\$94,767,624	\$24,846,739	\$119,614,363
1997	\$166,169,009	\$25,597,984	\$191,766,993
1998	\$164,794,953	\$26,331,061	\$191,126,014

Source: Desoto Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$40,114,200	\$18,237,557	\$20,407,810
1991	\$39,786,684	\$18,856,480	\$20,447,800
1992	\$43,190,681	\$45,604,176	\$20,445,020
1993	\$44,174,886	\$46,805,111	\$19,957,590
1994	\$45,088,296	\$47,138,613	\$19,982,610
1995	\$45,863,465	\$47,550,477	\$21,022,920
1996	\$49,173,289	\$49,380,694	\$21,060,380
1997	\$51,145,332	\$54,416,831	\$86,204,830
1998	\$52,130,676	\$54,340,158	\$84,655,180

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Desoto follows:

Year	Millage
1990	65.57
1991	65.57
1992	65.44
1993	65.44
1994	70.49
1995	70.49
1996	74.32
1997	72.13
1998	74.39

Sources: Louisiana Tax Commission and Desoto Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Desoto in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. CENTRAL LA. ELECTRIC CO.	\$37,198,039
2. INTERNATIONAL PAPER CO.	\$33,893,371
3. SOUTHWESTERN ELECTRIC POWER	\$31,510,209
4. DOLET HILLS MINING VENTURE	\$4,233,610
5. NORTHEAST TEXAS ELECTRIC	\$3,195,848
6. SOUTH CENTRAL BELL	\$2,700,640
7. OKLAHOMA MUNICIPAL POWER	\$2,181,410
8. SOUTHERN NATUAL GAS CO.	\$1,931,510
9. LOUISIANA PACIFIC	\$1,346,475
10. J-W OPERATING CO.	\$1,266,020

Source: Desoto Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Desoto Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	5,087	4,967	4,998	4,911
AVERAGE DAILY MEMBERSHIP	5,367	5,287	5,263	5,213
PUBLIC	5,519	5,396	5,312	5,310

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Desoto Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$25,416	\$25,445	\$28,145	\$29,375
CURRENT EXPEN PER STUDENT	\$4,588	\$4,782	\$5,649	\$5,767
CAPITAL OUTLAY	\$2,750,981	\$957,329	\$685,244	\$6,733,668
DEBT SERVICE	\$3,401,531	\$3,286,042	\$3,146,457	\$3,250,443
CURRENT EXPENDITURES	\$24,623,877	\$25,536,013	\$28,128,057	\$30,271,498

Source: Louisiana Department of Education.